

EXHIBIT A

Professional services rendered APRIL 2008: Tax Litigation Issue

Professional services rendered through: April 30, 2008

04/14/08	M.D. Lerner	Discuss outline for IRS with S. Teplinsky.	0.10
04/23/08	S.B. Teplinsky	Draft outline re IRS presentation.	2.00
04/25/08	S.B. Teplinsky	Draft outline re IRS presentation.	2.00
04/29/08	M.J. Silverman	Consider SRLY analysis for IRS presentation.	1.00
04/30/08	M.J. Silverman	Review SRLY analysis.	1.50

Name	Hours	Rate	Value
M.J. Silverman	2.50	895.00	2,237.50
M.D. Lerner	0.10	700.00	70.00
S.B. Teplinsky	4.00	700.00	2,800.00
Total	6.60		5,107.50

Total Fees	\$5,107.50
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EXHIBIT A

STEPTOE & JOHNSON LLP
 Detail Cost Report
 Proforma: 603794

Professional services rendered through: April 30, 2008: Tax Reorganization Issue (Review of all tax issues that might be relevant as company emerges from bankruptcy)

04/07/08	A.E. Moran	Research issue on withholding on annuity cashouts.	1.50
04/07/08	A.E. Moran	Write up notes on withholding on annuities.	0.50
04/07/08	A.E. Moran	Telephone conference with C. Finke on withholding.	0.40
04/07/08	M.D. Lerner	Call with Ms. Finke re 382 loss carryforward issues.	0.30
04/07/08	M.J. Silverman	Review 382 materials and bankruptcy issues affecting loss carry forwards.	1.00
04/08/08	M.D. Lerner	Read materials re section 382.	0.30
04/09/08	M.D. Lerner	Meet with Mr. Silverman re section 382.	0.80
04/09/08	M.D. Lerner	Prepare for and make call to Ms. Finke re section 382.	0.80
04/09/08	M.J. Silverman	Meet with Mr. Lerner re section 382.	0.80
04/09/08	M.J. Silverman	Research and review 382 issues.	0.90
04/09/08	M.J. Silverman	Call with Ms. Finke re 382 issues.	0.80
04/10/08	M.D. Lerner	Work on 382 questions from client.	0.10
04/11/08	A.E. Moran	Work on quarterly bill.	1.30
04/11/08	M.D. Lerner	Consider 382 issues to discuss with Mr. Williams.	0.40
04/14/08	S.T. Williams	Research regarding how warrants and stock pledges are treated under section 382 of the Internal Revenue Code.	1.50
04/15/08	S.T. Williams	Research regarding how warrants and stock pledges are treated under section 382 of the Internal Revenue Code.	8.50
04/16/08	S.T. Williams	Draft memo on how warrants and stock pledges are treated under section 382 of the Internal Revenue Code.	9.80
04/17/08	A.E. Moran	Review of billing issues.	0.50
04/17/08	S.T. Williams	Draft memo on how warrants and stock pledges are treated under section 382 of the Internal Revenue Code.	7.50
04/18/08	S.T. Williams	Answer question from M. Lerner regarding memo on how warrants and stock pledges are treated under section 382 of the Internal Revenue Code.	0.50
04/21/08	M.D. Lerner	Read memo re 382 option rules.	0.20

04/22/08	A.E. Moran	Work on updates for bankruptcy.	0.50
04/22/08	M.J. Silverman	Review memo on loss carry forward.	1.50
04/23/08	M.J. Silverman	Redraft and review 382 memo.	0.50
04/30/08	A.E. Moran	Check on billing filings for January-March.	0.60

Name	Hours	Rate	Value
M.J. Silverman	5.50	895.00	4,922.50
M.D. Lerner	2.90	700.00	2,030.00
A.E. Moran	5.30	570.00	3,021.00
S.T. Williams	27.80	315.00	8,757.00
Total	41.50		18,730.50

Total Fees	\$18,730.50
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Disbursements Tax Litigation & Tax Reorganization:

Duplicating	2.30
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